

U.S. DEPARTMENT OF JUSTICE
Tax Division, Western Region
P.O. Box 683
Washington, D.C. 20044
Telephone: 202-514-6632

§§ 1340 and 1345.

4. Because Mr. Kandi resides in this judicial district and the federal tax liabilities that are the subject of this action arose in this district, venue lies in the Western District of Washington under 28 U.S.C. §§ 1391(b) and 1396.

DEFENDANT

5. Mr. Kandi is named as a Defendant in this action because he has unpaid federal tax liabilities.

FEDERAL TAX LIABILITIES

6. On the dates and in the amounts described in the table below, a duly authorized delegate of the Secretary of the Treasury of the United States made timely assessments against Mr. Kandi based on amounts of federal income tax liabilities self-reported as due on his filed Form 1040 income tax returns as follows:

<u>Tax</u>	<u>Period</u>	<u>Assessment Date</u>	<u>Assessed Amount</u>	<u>Outstanding Balance¹ as of August 22, 2022</u>
Form 1040	2008	10/08/2012	\$143,872.00	\$301,900.80
Form 1040	2012	06/23/2014	\$3,716.00	\$7,713.77
Form 1040	2014	12/21/2015	\$3,128.00	\$6,084.33
Form 1040	2015	03/28/2016	\$2,528.00	\$4,029.03
Form 1040	2019	11/09/2020	\$2,665.00	\$2,359.06
			TOTAL =	\$322,086.99

7. A duly authorized delegate of the Secretary of the Treasury of the United States gave timely notice and demand for payment of the assessments described in paragraph 6, above, to Mr. Kandi, as required by 26 U.S.C. § 6303.

8. Despite timely notice and demand for payment of the assessment described in paragraph 6, above, Mr. Kandi has neglected, refused, or failed to fully pay this assessment.

9. Since the date of the assessment described in paragraph 6, above, interest, penalties, and other statutory additions have accrued and will continue to accrue as provided by law. Mr.

¹ This outstanding balance includes accrued interest, penalties, and other statutory additions through August 22, 2022.

Kandi owes the United States \$322,086.99 as of August 22, 2022, for the assessment made against him described in paragraph 6, above, plus statutory additions which will continue to accrue until the outstanding amounts are paid in full.

CLAIM FOR RELIEF:

REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT

10. The United States reasserts the allegations made in paragraphs 1 through 9, above, as if fully set forth here.

11. The United States is entitled to a judgment against Mr. Kandi for the unpaid balance of the assessments for the 2008, 2012, 2014, 2015, 2019 tax years, which as of August 22, 2022, totaled \$322,086.99, plus statutory interest, penalties, and other statutory additions accruing until paid in full.

WHEREFORE, the United States respectfully requests that the Court grant the following relief:

A. That this Court enter judgment in favor of the United States and against Mr. Kandi for unpaid federal income taxes for the 2008, 2012, 2014, 2015, 2019 tax years in the amount of \$322,086.99 plus statutory interest, penalties, and other additions accruing until paid in full; and

B. That this Court grant the United States its costs in this action and such other further relief as the Court deems just and proper.

Dated: September 06, 2022.

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Khashayar Attaran
KHASHAYAR ATTARAN
Trial Attorney, Tax Division
U.S. Department of Justice